



To The Members of **Halder Venture Limited**

Report On the Consolidated Financial Statement

Opinion

We have audited the Consolidated financial statements of **Halder Venture Limited** ("the Company"), which comprise the Balance Sheet as at 31 May 2022, and the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated financial statements"). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 May 2022, and profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

We have determined that there are no other key audit matters to communicate in our report

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the Consolidated financial statements and our auditors' report thereon

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard

Management's Responsibility for the Consolidated Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Consolidated financial statements that give a true and fair view of the state of

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+91 9800869797 | +91 33 23594531

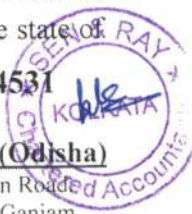
Kolkata
ASO-501, Astra Tower,
New Town,
Kolkata – 7000161.

Berhampore (WB)
154/3, R. N. Tagore Road,
Berhampore,
Murshidabad – 742101.

New Delhi
C – 170, Golf View
Apartment, Saket,
New Delhi – 110017.

Mumbai
416, Sai Dham, Asha
Nagar, Thakur Complex
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Brahmapur (Odisha)
Golundi Main Road,
Berhampore, Ganjam,
760004, Odisha.





SEN & RAY

CHARTERED ACCOUNTANTS

affairs, profit / loss (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act¹⁶, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on

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the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated financial statements for the financial year ended May 31, 2022 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

Report on Other Legal and Regulatory Requirements

1. As required by section 143 (3) of the Act, based on our audit we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b. in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- c. the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account
- d. in our opinion, the aforesaid Consolidated financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act
- e. on the basis of the written representations received from the directors of the Company as on May 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on May 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act
- f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:





- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. No dividend has been declared or paid during the period by the Company.

For SEN & RAY
Chartered Accountants
(Firm's Registration No.303047E)

Binod Kr Mahato

Binod Kr. Mahato
Membership No. 313822
Partner

Place: Kolkata

Dated : 27th June 2022

UDIN – 22313822AOWOTF8151



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ANNEXURE-A

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies' Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Halder Venture Limited** ("the Company") as of May 31, 2022 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgments, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my /our audit opinion on the Company's internal financial controls system over financial reporting.

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Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at May 31, 2022, based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For SEN & RAY
Chartered Accountants
(Firm's Registration No.303047E)

Binod Kr. Mahato

Binod Kr. Mahato
Membership No. 313822
Partner

Place: Kolkata

Dated : 27th June 2022

UDIN - 22313822AOWOTF8151



HALDER VENTURE LIMITED
Consolidated Balance Sheet as at 31st May, 2022

(Amount in Indian Rupees in Lakhs)

Particulars	Note No	Figures as at 31.05.2022	Figures as at 31.03.2022
I. ASSET			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	2A	2,918.14	2,956.18
(b) Capital work-in-progress		1,925.93	1,515.96
(c) Other Intangible assets	2B	0.08	0.09
(d) Financial Assets		-	-
(i) Investments	3	-	-
(ii) Trade receivables	4	-	-
(iii) Loans	5	-	-
(iv) Others Financial Assets	6	307.85	303.77
(e) Deferred tax assets (net)		6.00	10.65
(f) Other non-current assets	7	2.17	2.17
		-	-
(2) Current Assets			
(a) Inventories	8	7,889.81	8,281.03
(b) Financial Assets		-	-
(i) Investments	3	-	-
(ii) Trade receivables	4	11,548.83	9,831.29
(iii) Cash and cash equivalents	9	606.23	634.15
(iv) Bank balances other than (iii) above		-	-
(v) Loans	5	-	-
(vi) Others Financial Assets	6	1,240.68	1,373.42
(c) Current Tax Assets (Net)		-	-
(d) Other current assets	10	1,674.48	1,932.20
Total		28,120.20	26,840.90
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	11	316.07	316.07
(b) Other Equity	12	4,842.16	4,705.90
Minority Interest		7,031.45	6,799.60
(2) Non-Current Liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings	13	2,270.79	2,044.79
(ii) Trade payables		-	-
(iii) Other financial liabilities		-	-
(c) Employees Benefit Obligations	14	43.20	43.91
(d) Deferred tax Liabilities (Net)		128.49	126.13
(e) Other Non-Current Liabilities		-	-
(3) Current Liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings	13	8,532.71	8,635.30
(ii) Trade payables	15	-	-
Total outstanding dues of Micro enterprise and Small enterprises		-	-
Total outstanding dues of creditors other than Micro enterprises and Small enterprises		3,473.78	3,154.57
(iii) Other financial liabilities	16	9.00	8.74
(b) Other current liabilities	17	1,018.94	583.31
(d) Employees Benefit Obligations		4.91	4.91
(c) Provisions	18	448.72	417.68
Total		28,120.20	26,840.90

Significant Accounting Policies and Notes to Accounts

1

This is the Consolidated Balance Sheet referred to in our report of even date.

The notes are an integral part of the financial statements
On behalf of Halder Venture Limited

For M/s SEN & RAY
CHARTERED ACCOUNTANTS
Firm Registration No. 303047E

Binod Kr. Mahato
Binod Kr. Mahato
Membership No. 313822
Partner
Place: Kolkata
Dated : 27th June 2022
UDIN - 22313822AOWOTF8151



Keshab Kumar Halder
Keshab Kumar Halder
Director
DIN-00574080

Mrinal Debnath
Mrinal Debnath
Chief Financial Officer

Poulomi Halder
Poulomi Halder
Director
DIN-02224305

Abhishek Pal
CS. Abhishek Pal
Company Secretary
M No-50031

HALDER VENTURE LIMITED

Consolidated Statement of Profit and Loss for the two month ended 31st May, 2022

(Amount in Indian Rupees in Lakhs)

Particulars	Note No	For the two month ended 31.05.2022	For the Year Ended 31.03.2022
INCOME			
I. Revenue from operations	19	7,484.62	89,050.63
II. Other Income	20	289.72	1,292.49
III. Total Income (I + II)		7,774.34	90,343.12
IV. Expenses:			
Cost of Material Consumed	21	4,941.25	20,407.46
Purchases of Stock-in-Trade		170.04	47,815.51
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress		335.90	238.13
Employee benefits expense	22	70.67	362.12
Other Manufacturing Expenses	23	265.50	2,068.99
Selling, Administration & other expenses	24	1,335.41	15,222.70
Finance costs	25	87.06	777.65
Depreciation and amortization expense	2	42.40	267.60
V. Total Expenses		7,248.23	87,160.17
VI. Profit before exceptional and extraordinary items and tax	(III - V)	526.11	3,182.95
VII. Exceptional Items		-	-
Preliminary Expenses written off		-	-
VIII. Profit before tax	(VI - VII)	526.11	3,182.95
IX. Tax expense:			
(1) Current Tax		150.98	918.30
(2) Deffered Tax		7.02	8.62
(3) Earlier year tax adjustments		-	-
X. Profit / (Loss) for the period from continuing operations	(VIII-IX)	368.11	2,256.03
XI. Profit/(loss) from discontinued operations		-	-
XII. Tax expense of discontinued operations		-	-
XIII. Profit/(loss) from Discontinued operations (after tax)	(XI-XII)	-	-
XIV. Profit/(loss) for the period	(X+XIII)	368.11	2,256.03
XV. Other Comprehensive Income			
A . (i) Items that will not be reclassified to profit or loss		-	
a. Re-measurment gain/ (Loss) on defined benefit plan		-	1.27
b. Income tax on items that will not be reclassified to profit or loss		0.00	0.35
B. (i) Items that will be reclassified to profit or loss		-	
(ii) Income tax on items that will be reclassified to profit or loss		-	-
XVI. Total other comprehensive income		0.00	0.92
XVII. Total Comprehensive Income for the period	(XIV+XVI)	368.11	2,256.95
Total Comprehensive income attributable to :			
Equity Shareholder of the Company		136.25	798.89
Minority Interest		231.96	1,458.07
XVIII. Earning per equity share:			
(1) Basic			
(2) Diluted			

Significant Accounting Policies and Notes to Accounts

1

This is the Consolidated Profit & Loss referred to in our report of even date.

The notes are an integral part of the financial statements.

For M/s SEN & RAY
CHARTERED ACCOUNTANTS
Firm Registration No. 303047E

Binod Kr. Mahato
Membership No. 313822
Partner
Place: Kolkata
Dated : 27th June 2022
UDIN - 22313822AOWOTF8151



Keshab Kumar Halder
Keshab Kumar Halder
Director
DIN-00574080

Mrinal Debnath
Mrinal Debnath
Chief Financial Officer

On behalf of Halder Venture Limited

Poulomi Halder
Poulomi Halder
Director
DIN-02224305

Abhishek Pal
CS. Abhishek Pal
Company Secretary
M No-50031

HALDER VENTURE LIMITED
Consolidated Cash Flow Statement for the 2 months ended 31.05.2022
(Amount in Indian Rupees in Lakhs)

Particulars	31.05.2022	2021-22
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the period	368.11	2,256.95
Adjustments for:		
Depreciation	42.40	267.60
Preliminary Expenses W/Off	-	-
Provision for Income Tax	158.00	926.92
Provision for Gratuity	0.71	7.16
(Profit)/Loss on sale of Assets	-	-
Interest & Finance Charges	87.06	777.65
Other comprehensive income	0.00	0.92
	286.75	-
Operating Profit before Working Capital Changes	654.86	4,235.36
Adjustments for:		
Decrease/(Increase) in Non-Current Financial Assets	4.08	845.73
Decrease/(Increase) in Other Non-Current Assets	-	2.17
Decrease/(Increase) in Receivables	1,717.55	4,557.78
Decrease/(Increase) in Inventories	391.22	218.39
Decrease/(Increase) in Loans & Advance	-	-
Decrease/(Increase) in Other Financial Assets	132.74	283.05
Decrease/(Increase) in Other Current Assets	257.72	616.15
Increase/(Decrease) in Trade Payable	319.20	3,013.99
Increase/(Decrease) in Financial Liabilities	0.26	1.76
Increase/(Decrease) in Other Current Liability	435.63	518.06
Increase/(Decrease) in Provisions	-30.75	150.81
	215.61	8,103.53
Cash generated from operations	439.25	12,338.89
Income Tax Payments Adjustment	89.20	866.26
Net Cash flow from Operating activities	350.05	11,472.64
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	4.35	502.61
Decrease / (Increase) in W.L.P	409.97	1,424.44
Payment of Divident	0.00	31.60
Sale of Fixed assets	-	3.44
Investment in new subsidiary	-	52.00
Net Cash used in Investing activities	414.32	2,007.22
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Share Issue	-	100.00
increase /(Repayment) of Borrowings	123.41	8,479.19
Interest Paid	87.06	777.65
Net Cash used in financing activities	36.35	9,156.84
Net increase in Cash & Cash Equivalents	27.92	308.58
Cash and Cash Equivalents at the Begining of the Year	634.15	325.57
Cash and Cash Equivalents at the End of the Year	606.23	634.15

The above Consolidated Cash Flow Statement has been prepared under the indirect method as set out in the Ind AS-7 on Statement of Cash Flow notified under Section 211 (3C) [Companies (Accounting Standards) Rules 2006, as amended] and relevant provisions of the Companies Act, 2013.

This is the Consolidated Cash Flow Statement referred to in our report of even date.

The notes are an integral part of the financial statements.

For M/s SEN & RAY
CHARTERED ACCOUNTANTS
Firm Registration No. 303047E

Binod Kr. Mahato
Binod Kr. Mahato
Membership No. 313822
Partner
Place: Kolkata
Dated : 27th June 2022
UDIN - 22313822AOWOTF8151



On behalf of Halder Venture Limited
Keshab K. Halder
Keshab Kumar Halder
Director
DIN-00574080

Mrinal Debnath
Mrinal Debnath
Chief Financial Officer

Poulomi Halder
Poulomi Halder
Director
DIN-02224305
Abhishek Pal
CS. Abhishek Pal
Company Secretary
M No-50031

HALDER VENTURE LIMITED

Statement of changes in equity for the 2 months ended 31st May, 2022.

A. Equity Share Capital

(Amount in Indian Rupees in Lakhs)

Equity shares of Re 10 each issued, subscribed and fully paid	Number of shares	Amount
As at 31st March, 2021	3160700	316.07
Changes in equity share capital due to prior period items		
Restated balance at the beginning of the current reporting period		
Changes in equity share capital during the year		
As at 31st March, 2022	3160700	316.07
Changes in equity share capital due to prior period items		
Restated balance at the beginning of the current reporting period		
Changes in equity share capital during the year		
As at 31st May, 2022	3160700	316.07

B. Other Equity

Particular	Equity component of compound financial instruments	Reserves and Surplus			Total
		General Reserve	Securities Premium Reserve	Capital Reserve	
Balance as at 01.04.2021	-	-	-	4,268.27	4,155.55
Profit for the year	-	-	-	-	582.37
Restated balance at the beginning of the reporting period	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-
Proposed Dividends and Tax thereon	-	-	-	-	(32.03)
Transfer to reserves	-	-	-	-	-
Any other change (Income Tax For Earlier Period)	-	-	-	-	-
Balance as at 31.03.2022	-	-	-	4,268	4,705.89
Balance as at 01.04.2022	-	-	-	4,268	4,705.90
Profit for the year	-	-	-	-	136.25
Restated balance at the beginning of the reporting period	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-
Proposed Dividends and Tax thereon	-	-	-	-	0.00
Transfer to reserves	-	-	-	-	-
Any other change (Income Tax For Earlier Period)	-	-	-	-	-
Balance as at 31.05.2022	-	-	-	573.89	4,842.16

HALDER VENTURE LIMITED

Kesav W. Halder
Director

Poulomi Halder
Director



SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED

(Amount in Indian Rupees in Lakhs)

Particulars	Land	Building & Factory shed	Plant & Equipments	Electrical Installation	Lab Equipments	Furniture & Fixture	Vehicles	Computer	Total PPE	Capital work-in progress
Cost / Deemed Cost At 1st April 2021	257.63	1,075.54	2,527.54	173.14	18.19	51.38	85.75	11.13	4,200.30	91.52
Addition during the period	94.48	198.71	181.75	0.47	-	0.11	26.52	4.01	506.05	1,579.18
Disposal / Adjustments during the period							19.74	19.74		154.74
At 31st March 2022	352.11	1,274.25	2,709.29	173.61	18.19	51.49	92.53	15.14	4,686.61	1,515.96
Depreciation and Impairment										
Opening balance	-	226.07	1,017.67	132.08	12.85	31.52	51.45	7.52	1,479.16	-
Additions	-	43.48	188.67	9.10	1.35	5.36	16.40	3.22	267.58	-
Deletions	-	-	-	-	-	-	16.30	-	16.30	-
At 31st March 2022	-	269.55	1,206.34	141.17	14.21	36.88	51.56	10.74	1,730.44	-
Net book value										
At 31st March 2022	352.11	1,004.70	1,502.95	32.44	3.98	14.62	40.97	4.40	2,956.17	1,515.96
At 31st March 2021	257.63	849.47	1,509.87	41.07	5.33	19.87	34.29	3.61	2,721.14	-

Particulars	Land	Building & Factory shed	Plant & Equipments	Electrical Installation	Lab Equipments	Furniture & Fixture	Vehicles	Computer	Total PPE	Capital work-in progress
Cost / Deemed Cost At 1st April 2022	352.11	1,274.25	2,709.29	173.61	18.19	51.49	92.53	15.14	4,686.61	1,515.96
Addition during the period	-	-	4.25	-	-	-	-	0.10	4.35	409.97
Disposal / Adjustments during the period										
At 31st May 2022	352.11	1,274.25	2,713.54	173.61	18.19	51.49	92.53	15.24	4,690.96	1,925.93
Depreciation and Impairment										
Opening balance	-	269.55	1,206.34	141.17	14.21	36.88	51.56	10.74	1,730.44	-
Additions	-	8.03	30.03	1.12	0.17	0.66	2.00	0.39	42.40	-
Deletions	-	-	-	-	-	-	-	-	-	-
At 31st May 2022	-	277.58	1,236.37	142.29	14.38	37.54	53.56	11.13	1,772.84	-
Net book value										
At 31st May 2022	352.11	996.67	1,477.17	31.32	3.81	13.95	38.97	4.11	2,918.12	1,925.93
At 31st March 2022	352.11	1,004.70	1,502.95	32.44	3.98	14.62	40.97	4.40	2,956.18	-

HALDER VENTURE LIMITED

Kesav K. Halder
Director

HALDER VENTURE LIMITED

Poulomi Halder
Director



(Amount in Indian Rupees in Lakhs)

Ageing Schedule - Capital Work in Progress
As at 31st May, 2022

SL No	Capital Work in Progress	Amount in Capital Work in Progress for a period of			Total
		less than 1 year	1 to 2 years	2 to 3 years	
	Project in progress	445.77	1,480.16	-	-
	Projects temporarily suspended	-	-	-	-
	Total				

Capital Work in Progress (whose completion is overdue or has exceeded its cost compared to its original plan)

SL No	Capital Work in Progress	To be completed in			Total
		less than 1 year	1 to 2 years	2 to 3 years	
	Project 1	-	-	-	-
	Project 2	-	-	-	-

As at 31st March, 2022

SL No	Capital Work in Progress	Amount in Capital Work in Progress for a period of			Total
		less than 1 year	1 to 2 years	2 to 3 years	
	Project in progress	1,515.96	-	-	-
	Projects temporarily suspended	-	-	-	-
	Total				

Capital Work in Progress (whose completion is overdue or has exceeded its cost compared to its original plan)

SL No	Capital Work in Progress	To be completed in			Total
		less than 1 year	1 to 2 years	2 to 3 years	
	Project 1	-	-	-	-
	Project 2	-	-	-	-

HALDER VENTURE LIMITED

Kesava K. Halder
Director

HALDER VENTURE LIMITED

Poulomi Halder
Director



Note-2B: Other Intangible Asset

Particulars	Software	Total
Cost / Deemed Cost At 1st April 2021	0.11	0.11
Addition during the period	0.10	0
Disposal / Adjustments during the period	-	-
At 31st March 2022	0.21	0.21
Depreciation and Impairment		
Opening balance	0.10	0.10
Additions	0.02	0.02
Deletions	-	-
At 31st March 2022	0.12	0.12
Net book value		
At 31st March 2022	0.09	0.09
At 31st March 2021	0.01	0.01

Particulars	Software	Total
Cost / Deemed Cost At 1st April 2022	0.21	0.21
Addition during the period	-	-
Disposal / Adjustments during the period	-	-
At 31st May 2022	0.21	0.21
Depreciation and Impairment		
Opening balance	0.12	0.12
Additions	0.01	0.01
Deletions	-	-
At 31st May 2022	0.13	0.13
Net book value		
At 31st May 2022	0.08	0.08
At 31st March 2022	0.09	0.09

3B Intangible assets

Intangibles under development	Amount in Intangible assets under development for a period of			
	less than 1 year	1 to 2 years	2 to 3 years	More than 3 years
Project in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-
Total	-	-	-	-

Intangible assets under development (whose completion is overdue or has exceeded its cost compared to its original plan)

Intangibles under development	To be completed in			
	less than 1 year	1 to 2 years	2 to 3 years	More than 3 years
Project 1	-	-	-	-
Project 2	-	-	-	-
Total	-	-	-	-

HALDER VENTURE LIMITED

Kesav K. Halder
Director

HALDER VENTURE LIMITED

Poulomi Halder
Director



Note-3: Investments		Figures as at 31.03.2022	Figures as at 31.03.2021
NON - CURRENT			
Investments in Equity Instruments (fully paid-up) (At Cost)		-	-
A. Investment in Subsidiaries		-	-
B. Investment in Associates		-	-
C. Others		-	-
CURRENT		-	-

Note-4: Trade Receivables		Figures as at 31.03.2022	Figures as at 31.03.2021
NON - CURRENT		-	-
CURRENT			
Unsecured			
Considered Good		11,548.83	9,831.29
Receivables which have significant increase in credit risk		-	-
Receivables - credit impaired		-	-
Less - Allowance for significant increase in credit risk		-	-
Less - Allowance for credit impaired receivables		-	-
		11,548.83	9,831.29

Trade receivables ageing as at 31st March 2022

Sl No	Particulars	Outstanding for following period from due date of payment						Total	
		Unbilled Revenue	Not Due	from due date to 6 months	6 months to 1 year	1 to 2 years	2 to 3 years		More than 3 years
(i)	Undisputed Trade receivables – considered good			5,989.25	0.26	41.09	-	118.58	6,149.17
(ii)	risk								
(iii)	Undisputed Trade receivables – credit impaired								
(iv)	Less - allowance for credit impaired undisputed trade receivables								
(v)	Disputed Trade receivables – considered good								
(vi)	risk								
(vii)	Disputed Trade receivables – credit impaired								
(viii)	Less - allowance for credit impaired disputed trade receivables								
(ix)	Trade receivables -related party (group)								
	Total								

Trade receivables ageing as at 31st March 2021

Sl No	Particulars	Outstanding for following period from due date of payment						Total	
		Unbilled Revenue	Not Due	from due date to 6 months	6 months to 1 year	1 to 2 years	2 to 3 years		More than 3 years
(i)	Undisputed Trade receivables – considered good			6,254.29	163.00	30.96			6,448.27
(ii)	risk								
(iii)	Undisputed Trade receivables – credit impaired								
(iv)	Less - allowance for credit impaired undisputed trade receivables								
(v)	Disputed Trade receivables – considered good								
(vi)	risk								
(vii)	Disputed Trade receivables – credit impaired								
(viii)	Less - allowance for credit impaired disputed trade receivables								
(ix)	Trade receivables -related party (group)								
	Total								

1. No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person.
2. Trade receivables are non-interest bearing and are generally on terms of 0 to 90 days.

Note-5: Loans		Figures as at 31.03.2022	Figures as at 31.03.2021
NON-CURRENT			
Reliable Advertising Private Limited		-	-
CURRENT			
		-	-

Note-6: Other Financial Assets		Figures as at 31.03.2022	Figures as at 31.03.2021
NON-CURRENT			
a	Security Deposits	146.39	142.58
b	Fixed Deposit with Bank	161.45	161.19
		307.85	303.77
CURRENT			
a	Roatop Receivables	763.60	742.92
b	Duty Drawback Receivables	5.70	6.47
c	MEIS & TMA Receivables	459.53	612.28
d	Deposit With Nakamichi	-	-
e	Security Deposits with DGIF Bangladesh	11.75	11.75
f	Other Financial Assets	1,240.68	1,373.42

HALDER VENTURE LIMITED

Kesav K. Halder
Director

HALDER VENTURE LIMITED

Poulomi Halder
Director



SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED

(Amount in Indian Rupees)

Note-5: Deferred tax assets		Figures as at 31.05.2022	Figures as at 31.03.2022
	Deferred Tax Assets		
	Temporary differences on account of PPE & Other intangible assets	6.00	10.85
	Net deferred tax assets	6.00	10.65
RECONCILIATION OF DEFERRED TAX ASSETS/(LIABILITIES) (NET)			
	Deferred Tax Assets		
	Deferred tax assets at the beginning of the year	10.65	11.04
	Deferred tax assets during the year on account of timing difference	4.66	0.39
	DEFERRED TAX ASSETS AT THE END OF THE YEAR	6.00	10.65

Note-7: Other Non-Current assets		Figures as at 31.05.2022	Figures as at 31.03.2022
a	Preliminary Expenses	2.17	2.17
		2.17	2.17

Note-8: Inventory		Figures as at 31.05.2022	Figures as at 31.03.2022
a	Raw materials	592.15	639.55
b	Work in progress	207.30	184.80
c	Finished goods	2,926.96	2,963.18
d	Stores & Spares Parts including packing materials	428.77	435.42
e	Chemicals	36.65	37.91
f	Stock-in-Trade	3,697.98	4,020.17
		7,889.81	8,281.03

Note-9: Cash and cash equivalents		Figures as at 31.05.2022	Figures as at 31.03.2022
a	Cash and cash equivalents		
a	Balance with banks		
	In current accounts	588.97	620.60
b	Cash in hand	17.26	13.55
c	Cheques in Hand	-	-
b d	Others (Specify)	-	-
	Draft In hand	-	-
		606.23	634.15

Note-10: Other Current Assets		Figures as at 31.05.2022	Figures as at 31.03.2022
a	Advance Income Tax (Net of Provisions for taxes)	95.69	195.47
b	Prepaid Expenses	18.98	18.11
c	Balance with GST and State Authorities	679.36	943.19
d	Advance to Suppliers	842.40	696.84
e	Deferred revenue expenses (Preliminary Expenses)	-	-
f	Other current assets	38.05	78.59
		1,674.48	1,932.20

Note-11: Equity Share capital		Figures as at 31.05.2022	Figures as at 31.03.2022
a	Authorised Capital		
	32,50,000 Equity Shares of RS. 10 Each	325.00	325.00
		325.00	325.00
b	Issued and subscribed capital		
	31,60,700 Equity Shares of RS. 10 Each	316.07	316.07
	31,60,700 Equity Shares of RS. 10 Each	316.07	316.07
		316.07	316.07
c	Paid up capital		
	31,60,700 Equity Shares of RS. 10 Each	316.07	316.07
	31,60,700 Equity Shares of RS. 10 Each	316.07	316.07
		316.07	316.07

There was no change in number of equity shares issued during the year ended 31 March, 2022 and 31 March, 2021. No equity shares were allotted as fully paid up by way of bonus shares or pursuant to contract(s) without payment being received in cash during the last five years. Further, none of the shares were bought back by the Company during the last five years.

Details of equity shares held by the Holding Company and shareholders holding more than 5% of the shares in the Company :-

Sl. No	Name of the Shareholders	As at 31st March, 2022		As at 31st March, 2021	
		Number of Shares	% holding	Number of Shares	% holding
1	Keshab Kumar Halder	10,68,100	33.79%	10,68,100	33.79%
2	Prabhat Kumar Halder	4,28,900	13.57%	4,28,900	13.57%
3	Rekha Halder	2,79,720	8.85%	2,79,720	8.85%
4	Poulomi Halder	2,79,300	8.84%	2,79,300	8.84%

Terms/ Rights attached to equity shares

The Company has only one class of equity shares having par value of Rs. 10/- per share and each shareholder is entitled for one vote per share held. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting except in case of interim dividend. In the event of liquidation, the equity shareholders are entitled to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Shares held by promoters for the year ended 31st March, 2022

S No.	Promoter name	No. of Shares	% of total shares	% Change during the year
1	Keshab Kumar Halder	10,68,100	33.79%	Nil
2	Prabhat Kumar Halder	4,28,900	13.57%	Nil
3	Rekha Halder	2,79,720	8.85%	Nil
4	Poulomi Halder	2,79,300	8.84%	Nil
5	Krustov Halder	10,000	0.32%	Nil
6	Shretha Halder	9,960	0.32%	Nil

Shares held by promoters for the year ended 31st March, 2021

S No.	Promoter name	No. of Shares	% of total shares	% Change during the year
1	Keshab Kumar Halder	10,68,100	33.79%	Nil
2	Prabhat Kumar Halder	4,28,900	13.57%	Nil
3	Rekha Halder	2,79,720	8.85%	Nil
4	Poulomi Halder	2,79,300	8.84%	Nil
5	Krustov Halder	10,000	0.32%	Nil
6	Shretha Halder	9,960	0.32%	Nil

HALDER VENTURE LIMITED

Keshab K. Halder
Director

HALDER VENTURE LIMITED

Poulomi Halder
Director



Note-12: Reserves and Surplus		Figures as at 31.05.2022	Figures as at 31.03.2022
a	General Reserve		
	Opening balance	-	-
	Add: Addition / (reduction)	-	-
	Closing balance-I	-	-
b	Security premium A/c		
	Opening balance	427.74	-
	Add: Addition / (reduction)	427.74	-
	Closing balance-II	-	-
c	Retained Earnings		
	Opening balance	-	-
	Add: Current year surplus	437.63	112.72
	Add: Adjustment Prior Period Items	136.25	582.37
	Less: Dividend Declared	0.00	0.43
	Closing balance-III	0.00	31.60
		573.89	437.62
d	Capital Reserve		
	Opening balance	-	-
	Add: Addition / (reduction)	4,268.27	4,266.38
	Closing balance-IV	-	1.88
		4,268.27	4,268.27
	Total (I +II+III+IV)	4,842.16	4,705.89

Retained Earnings are the profits and gains that the Company has earned till date less any transfer to general reserve, dividends or other distributions paid to shareholders.

Note-13: Borrowings		Figures as at 31.05.2022	Figures as at 31.03.2022
NON-CURRENT			
Secured at Amortised Cost			
	Term Loans - from Banks	-	-
	Working Capital Term Loan-ECLGS	1,226.76	955.82
		1,044.03	1,088.97
(ii) From other Parties			
	Loans and Advances from Related Parties	-	-
		-	-
		-	-
		2,270.79	2,044.79
CURRENT			
Secured- at amortised Cost			
a	Loans repayable on demand		
	From banks	8,198.35	8,306.94
	Current Maturity of long term borrowings	71.86	71.86
b	Loans and advance from related parties	262.50	256.50
c	Other loans - Loan for vehicle	-	-
		-	-
		8,532.71	8,635.30

1. Term Loans including working capital loans are secured as:
- Primarily Part-pawn first charge on the entire current assets, hypothecation of entire movable fixed assets of the company.
 - Collateral first charge on land and building of the factory and residential building of the director Sri Prabhat Kumar Halder.
 - Personal Guarantee by Directors Keshab Kumar Halder, Prabhat Kumar Halder, Poulomi Halder & Rekha Halder.

2. The Group has satisfied all the covenants prescribed in terms of borrowings.

Note-14: Employee Benefit Obligations		Figures as at 31.05.2022	Figures as at 31.03.2022
Non- Current			
a	Provision for Gratuity	43.20	43.91
		43.20	43.91
Current			
a	Provision for Gratuity	4.91	4.91
		4.91	4.91

Note-5: Deferred Tax Liabilities		Figures as at 31.05.2022	Figures as at 31.03.2022
Deferred Tax Liabilities			
	Temporary differences on account of PPE & Other intangible assets & Gratuity provision	128.49	126.13
	Net deferred tax assets liabilities	128.49	126.13
RECONCILIATION OF DEFERRED TAX LIABILITIES			
	Deferred Tax Liabilities		
	Deferred tax liability at the beginning of the year	126.13	117.90
	Deferred tax liability during the year on account of timing difference	2.37	8.23
	DEFERRED TAX LIABILITIES AT THE END OF THE YEAR	128.49	126.13

HALDER VENTURE LIMITED

Keshab K. Halder
Director

HALDER VENTURE LIMITED

Poulomi Halder
Director



Note-15: Trade Payables		Figures as at 31.05.2022	Figures as at 31.03.2022
NON-CURRENT			
CURRENT			
a	Trade Payable Total outstanding dues of Micro enterprise and Small enterprises		
	Total outstanding dues of creditors other than Micro enterprises and Small enterprises	3,473.78	3,154.57
b	Other payable		
	Total	3,473.78	3,154.57

Trade Payables ageing as at 31st March 2022

Outstanding for following periods from due date of payment #

S.No.	Particulars	Unbilled	not due	0-180 days	181 Days to 1 Year	1 to 2 years	2 to 3 years	More than 3 years	Total
i)	Total outstanding dues of micro and small enterprises			2,942.12	392.69	7.03			3,342.84
ii)	Total outstanding dues of creditors other than micro and small enterprises								-
iii)	Disputed Dues - micro and small enterprises								-
iv)	Disputed Dues - other than micro and small enterprises								-
	Total			2,942.12	392.69	7.03			3,342.84

Trade Payables ageing as at 31st March 2021

Outstanding for following periods from due date of payment #

S.No.	Particulars	Unbilled	not due	0-180 days	181 Days to 1 Year	1 to 2 years	2 to 3 years	More than 3 years	Total
i)	Total outstanding dues of micro and small enterprises			-1,786.53	302.98				1,483.55
ii)	Total outstanding dues of creditors other than micro and small enterprises								-
iii)	Disputed Dues - micro and small enterprises								-
iv)	Disputed Dues - other than micro and small enterprises								-
	Total			-1,786.53	302.98				1,483.55

Note-16: Other Financial Liabilities		Figures as at 31.05.2022	Figures as at 31.03.2022
NON-CURRENT			
CURRENT			
a	Contract liability	0.12	0.20
b	Salary Payables	8.88	8.54
	Total	9.00	8.74

Note-17: Other Current Liabilities		Figures as at 31.05.2022	Figures as at 31.03.2022
a	TDS Payable	25.95	48.41
b	TCS Payable	0.09	1.64
c	ESI & P.F Payable	4.25	4.01
d	P Tax	0.10	0.08
e	Advance Received from Customer	620.45	79.80
f	GST Payable	4.15	8.74
g	Other Payables	363.95	440.63
	Total	1,018.94	583.31

Note-18: Short Term Provisions		Figures as at 31.05.2022	Figures as at 31.03.2022
a	Provision for Income Tax (net of advance tax)	12.36	12.05
b	Other Provisions	436.38	405.63
	Total	448.74	417.68

HALDER VENTURE LIMITED

Kesav K. Halder
Director

HALDER VENTURE LIMITED

Poulomi Halder
Director



SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED

(Amount in Indian Rupees in Lakhs)

<u>Note-19 : Revenue from Operations</u>	For the two month ended 31.05.2022	For the Year Ended 31.03.2022
a Sale of Products		
Export Sales	3,737.84	64,364.96
Domestic Sales	3,718.77	23,617.14
Other Operating Revenue	28.01	1,068.53
	-	-
	7,484.62	89,050.63

<u>Note-20 : Other Income</u>	For the two month ended 31.05.2022	For the Year Ended 31.03.2022
a Interest Income	30.45	110.06
b Agriculture Income	-	-
c Sale of Scrap	-	1.38
d Foreign Currency Fluctuaion Benefit	246.65	1,075.37
e Other non-operating income	12.18	91.62
f Profit on sale of Mutual Fund	-	-
g Insurance Claim Received	0.36	1.75
h Material Quality Rebate	-	-
i Profit on Derivative Transactions	-	-
j Custom Milling Charges (CMR)	-	11.75
k Duty Draw Back A/c	-	-
l Discount Received	0.08	0.56
	289.72	1,292.49

<u>Note-21 : Cost of Materials consumed</u>	For the two month ended 31.05.2022	For the Year Ended 31.03.2022
Opening Stock of Raw Materials	639.55	686.05
Purchases	4,893.84	20,360.96
	5,533.40	21,047.01
Less: Closing stock of raw Material	592.15	639.55
	4,941.25	20,407.46

<u>Note-20: Changes in inventories of Finished goods, Work-in-progress & Stock-in-Trade</u>	For the two month ended 31.05.2022	For the Year Ended 31.03.2022
Inventories (At Close)	-	-
Finished goods/Stock-in-trade	6,624.94	6,983.35
Work-In-Progress	207.30	184.80
	6,832.25	7,168.15
Inventories (At Commencement)	-	-
Finished goods/Stock-in-trade	6,983.35	7,322.01
Work-In-Progress	184.80	84.27
	7,168.15	7,406.28
	335.90	238.13

<u>Note-22 : Employee Benefit Expenses</u>	For the two month ended 31.05.2022	For the Year Ended 31.03.2022
a Salaries, Wages & Bonus	65.92	320.30
b Provision for Gratuity	-	9.58
c Contribution to Provident and Other Funds	4.74	31.32
d Staff Welfare Expenses	0.00	0.92
	70.67	362.12

<u>Note-23 : Other Manufacturing Expenses</u>	For the two month ended 31.05.2022	For the Year Ended 31.03.2022
a Carriage Inward	38.21	165.00
b Power, Fuel & Lubricate	108.17	647.54
c Packing Material & Stores and Spare Parts	93.72	1,046.84
d Other Direct Expenses	0.09	0.56
e Chemical Exps	25.32	209.05
	-	-
	265.50	2,068.99

HALDER VENTURE LIMITED

Kesav K. Halder
Director

HALDER VENTURE LIMITED

Poulomi Halder
Director



SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED

(Amount in Indian Rupees in Lakhs)

Note-24 : Administrative, Selling and Distribution Expenses	For the two month ended 31.05.2022	For the Year Ended 31.03.2022
Administration expenses		
Advertisement & Subscription	1.05	14.19
Repairs & Maintenance	60.55	232.55
Insurance	2.70	33.59
Rates and taxes	0.91	18.52
Meeting Expenses	-	-
Commission & Brokerage	-	478.60
Audit fees		
Statutory Auditor	0.24	10.84
Tax Auditor	1.00	3.60
c) Company law matters	-	-
Bad Debts	-	1.10
Bank Charges	3.43	179.91
Discount	0.04	0.04
Postage, Printing & Stationery	0.08	3.49
Professional fees	6.89	57.50
Car Running Expenses	0.15	1.72
Travelling (foreign)	-	-
Travelling & conveyance	10.80	18.78
Rebate	-	683.16
GST & Custom Duty	21.40	72.32
Telephone Expenses	0.29	2.51
Director Remuneration	70.00	333.00
Foreign Currency Fluctuation	-	-
Other Interest & late fees	0.68	8.52
Loss from Speculative Transaction	-	-
Business Promotion Expenses	-	0.93
Packing materials	-	13.05
Other Chemicals	-	-
General Expenses	5.10	18.28
Marketing Expenses	0.21	-
Carriage Outward	15.41	209.02
Rent	-	0.27
CSR Expenses	-	25.15
Export Expenses	1,131.61	12,767.99
Power & Fuel	0.06	2.58
Interest on duty	-	-
Donation & Subscription	-	0.40
Lab Expenses	0.60	4.42
Books & Periodicals	-	1.62
Office Maintenance Exp	0.67	4.62
Annual Maintenance Charges	0.02	1.74
Miscellaneous Expenses	0.00	0.01
Industrial Training Expenses	-	-
Security Gurd Charges	1.02	7.60
Listing/Delisting/Merger Fees	0.50	3.00
Agriculture Expenses	-	8.06
Recruitment Expenses	-	-
	1,335.41	15,222.70

Note-25 : Financial Expenses	For the two month ended 31.05.2022	For the Year Ended 31.03.2022
Interest on Bank Loan :		
On Term loan	12.44	88.19
On Cash Credit, EBRD, PCFC	63.03	544.49
On Working Capital Term Loan-ECLGS	10.53	50.19
Other financial charges	1.06	94.78
	-	-
	87.06	777.65

HALDER VENTURE LIMITED

Kesav K. Halder
Director

HALDER VENTURE LIMITED

Poulomi Halder
Director

